

## Voucher at bottom of page.

**DO NOT SEND A PAPER COPY OF THE CORPORATE TAX RETURN WITH PAYMENT VOUCHER.**  
**If the amount of payment is zero, do not mail this form.**  
EFT TAXPAYERS: DO NOT FILE THIS FORM.

**WHERE TO FILE:** Make check or money order payable to the "Franchise Tax Board."  
Write the corporation number or FEIN and "2008 FTB 3586"  
on the check or money order. Detach voucher below. Enclose,  
but do **not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a  
U.S. financial institution.

**WHEN TO FILE:** **Fiscal Year - see instructions.**  
**Calendar Year - File and Pay by March 16, 2009.**

When the due date falls on a weekend or holiday, the deadline to file and pay without  
penalty is extended to the next business day.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

TAXABLE YEAR

CALIFORNIA FORM

**2008**

**Payment Voucher for  
Corporation e-filed Returns**

**3586 (e-file)**

# Instructions for Form FTB 3586

## Payment Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Payment Voucher for Corporation e-filed Returns, to pay the tax due only if the corporation meets all of the following:

- Files its tax return electronically
- Has a balance due
- Remits payment with a check or money order
- Is not required to remit payment through EFT

**Round Cents To Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

**Private Mail Box** – Include the Private Mail Box (PMB) in the address field. Write “PMB” first, then the box number. Example: 111 Main Street PMB 123.

### Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation pays through EFT, **do not send the payment voucher**. For more information, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **EFT**, call 916.845.4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### Specific Instructions

Is form FTB 3586 preprinted with the corporation's information?

**Yes.** Go to number 1.      **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name and address
- California corporation number
- Federal employer identification number (FEIN)
- Amount of payment

- Contact telephone number

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number (FEIN), contact telephone number, and amount of payment in the space provided. Print corporation's name and address in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- Corporation's name and address
- California corporation number
- FEIN
- Amount of payment
- Contact telephone number

The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's 2008 tax return.

3. Make the check or money order payable to the “Franchise Tax Board.” Write the corporation number, or FEIN and “2008 FTB 3586” on the check or money order. A penalty may be imposed if the corporation payment is returned by the bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but do **not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Do not send a paper copy of the corporation tax return to the FTB.** Keep it for the corporation's records.

### When to Make Payment

If there is a balance due on the corporation's 2008 tax return, send form FTB 3586 with the payment to the address listed under Specific Instructions, item 4.

#### Payment of Tax Due Dates:

##### Form 100, 100W, or 100S

Calendar Year	March 16, 2009
Fiscal Year	15th day of the 3rd month following the close of the taxable year.

##### Form 100 for farmers' cooperative

Calendar Year	September 15, 2009
Fiscal Year	15th day of the 9th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

If the corporation fails to pay its total tax liability by the original due date, the corporation will incur a late payment penalty plus interest. If the corporation paid at least 90% of the tax shown on the return by the original due date of the return, but not less than the minimum franchise tax, if applicable, the FTB will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory.

As of the original due date, the automatic extension will not apply and the corporation will incur a delinquency penalty plus interest from the original due date of the California tax return if either of the following is true:

- The corporation does not file its California tax return by the extended due date.
- The corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State.

If the corporation is required to remit all of its payments through EFT and pays by another method, the corporation will incur a 10% noncompliance penalty.